

EXHIBIT C

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

Name of Professional & Title	Year Admitted to Practice	Billing Rate	Total Hours Billed	Fee Totals
Richard M. Pachulski, Partner	1979	\$925.00	223.20	\$215,710.00
Richard M. Pachulski, Partner	1979	462.50	1.00	462.50
Dean A. Ziehl, Partner	1978	855.00	113.95	97,427.25
Robert B. Orgel, Partner	1981	825.00	724.90	598,042.50
Richard J. Gruber, Partner	1982	795.00	1.00	795.00
Andrew W. Caine, Partner	1989	750.00	53.20	39,895.00
Ian A.W. Nasatir, Partner	1983	725.00	.50	362.50
James K.T. Hunter, Of Counsel	1988	695.00	84.80	58,936.00
Steven J. Kahn, Of Counsel	1977	695.00	.50	347.50
Daryl G. Parker, Of Counsel	1970	695.00	110.20	76,589.00
Victoria Newmark, Of Counsel	1996	625.00	5.70	3,562.50
Shirley S. Cho, Of Counsel	1997	625.00	12.00	7,500.00
Harry Hochman, Of Counsel	1987	625.00	71.00	44,375.00
Malhar S. Pagay, Partner	1997	575.00	44.60	25,645.00
Gina Brandt, Of Counsel	1976	575.00	23.20	13,340.00
Jonathan J. Kim, Of Counsel	1995	575.00	86.00	49,450.00
Mary D. Lane, Of Counsel	1976	550.00	7.40	4,070.00
Robert M. Saunders, Of Counsel	1984	550.00	.40	220.00
Maria A Bove, Of Counsel	2001	550.00	156.00	85,800.00
Maria A Bove, Of Counsel	2001	275.00	.80	220.00
Celine Guillou, Of Counsel	1998	450.00	13.50	6,075.00
Leslie A. Forrester, Paralegal	N/A	260.00	2.80	728.00
Denise A. Harris, Paralegal	N/A	235.00	25.50	5,992.50
Thomas J. Brown, Paralegal	N/A	205.00	.80	164.00
Mike A. Matteo, Paralegal	N/A	205.00	13.40	2,747.00
Kati L. Suk, Paralegal	N/A	185.00	10.40	1,924.00
Andrew Sahn, Paralegal	N/A	160.00	3.30	528.00
TIME CHARGES TOTAL:			1,800.05	\$1,340,908.25*

* This amount represents all fees incurred by PSZJ during the Interim Period. As set forth in the Interim Application, PSZJ is seeking compensation from the Debtors' estates only for the portion of such amount incurred in connection with services provided for the benefit of the Debtors.

Total Hours: 1,800.05

Blended Hourly Rate: \$744.92
(Attorneys and Paralegals)

Blended Hourly Rate: \$762.00
(Attorneys)